

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
ONE HUNDRED AND THIRTEENTH LEGISLATURE

FIRST SPECIAL SESSION

October 9, 1987 to October 10, 1987

SECOND SPECIAL SESSION

October 21, 1987 to November 20, 1987

and the

SECOND REGULAR SESSION

January 6, 1988 to May 5, 1988

PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4.

Twin City Printery
Lewiston, Maine
1988

PUBLIC LAWS

OF THE

STATE OF MAINE

AS PASSED AT THE
FIRST AND SECOND SPECIAL SESSIONS
and
SECOND REGULAR SESSION
of the
ONE HUNDRED AND THIRTEENTH LEGISLATURE
1987

CHAPTER 831

S.P. 558 — L.D. 1670

AN ACT to Establish an Interim Assistance
Revolving Loan Fund for Mentally
Impaired Individuals.

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 22 MRSA §3174-E is enacted to read:

§3174-E. Interim assistance agreement

The department, with the approval of the Governor and on behalf of the State, may enter into an agreement with the United States Social Security Administration for the purpose of receiving reimbursement for interim assistance payments as provided by the United States Social Security Act.

Sec. 2. 34-B MRSA §1214 is enacted to read:

§1214. Interim assistance payments

The department shall establish and maintain a nonlapsing revolving fund to provide interim assistance payments to Supplemental Security Income recipients:

1. Benefits for hospitalization. Whose benefits have been terminated while they were hospitalized and who are reapplying for benefits because of their release from the hospital; or

2. Benefits when no longer able to work. Whose benefits have been terminated because they returned to work and who are reapplying for benefits because they have suffered a relapse and are no longer able to work.

These benefits shall be provided until their Supplemental Security Income application has been acted on. The fund shall be reimbursed, pursuant to Title 22, section 3174-E, for interim assistance payments made under this section.

Sec. 3. Appropriation. The following funds are appropriated from the General Fund to carry out the purposes of this Act.

1988-89

MENTAL HEALTH AND MENTAL RE-
TARDATION, DEPARTMENT OF

Supplemental Security Income Assistance
Program

All Other

\$56,404

Effective August 4, 1988.

CHAPTER 832

H.P. 1833 — L.D. 2510

AN ACT to Provide for a Partial Rebate of 1987
Individual Income Tax.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, it is necessary that the State Tax Assessor take certain action pursuant to this legislation prior to the expiration of the 90-day period; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 5 MRSA §1514, sub-§2, as enacted by PL 1987, c. 4, §1, is amended to read:

2. Transfers to the Tax Adjustment Reserve Fund. Notwithstanding any other provision of law, the State Controller shall transfer to the Tax Adjustment Reserve Fund, without deductions, that portion of undedicated General Fund revenues which is jointly certified by the State Budget Officer and the State Tax Assessor to be directly attributable to increased corporate or individual income tax collections resulting from conformity to the Internal Revenue Code of 1986 through the period ending June 30, 1988. The State Auditor shall verify that the amount transferred and the process used to issue rebate checks are reasonable.

Sec. 2. 36 MRSA c. 909 is enacted to read:

CHAPTER 9091987 Tax Rebate Act§6301. Short title

This chapter shall be known and may be cited as the "1987 Rebate Act."

§6302. Rebate procedure

The following procedure shall be used to identify taxpayers entitled to a rebate of 1987 individual income tax conformity windfall and to determine the amount of the rebate.

1. Potentially eligible taxpayers. 1987 individual income tax payers with at least 7% more Maine individual income tax liability in 1987 as compared to 1986 are potentially eligible for a tax rebate.

2. Eligibility ratio. The total 1987 tax liability of all potentially eligible taxpayers, based on the records of the Bureau of Taxation on July 1, 1988, shall be divided into the total amount of 1987 tax year individual income tax windfall certified to the Tax Adjustment Reserve Fund pursuant to Title 5, section 1514, as of July 1, 1988, which has not been transferred to the General Fund. The resulting fraction is the eligibility ratio.

3. Eligible taxpayers. A potentially eligible taxpayer whose 1987 Maine tax liability which, when multiplied by the eligibility ratio, is greater than the 1987 exemption credit computed in accordance with section 5131 shall be eligible for a rebate under this chapter.

4. Rebate percentage. The total amount of the 1987 tax year individual income tax windfall identified in subsection 2, with adjustments specified in subsection 6, divided by the total 1987 tax liability of all eligible taxpayers is the rebate percentage.

5. Rebate amount. The amount of rebate for an eligible taxpayer is computed by multiplying that taxpayer's 1987 income tax liability by the rebate percentage.

6. Adjustments. The 1987 tax year individual income tax windfall identified in subsection 2 is reduced by the following adjustments for purposes of subsection 4:

A. An amount determined by the State Tax Assessor necessary to fund the expected cost of rebate entitlements not specifically known on July 1, 1988; and

B. An amount determined by the State Tax Assessor sufficient to recover the expenses associated with the preparation, forwarding and record-keeping requirements associated with the rebate checks.

§6303. Rebate checks

The State Tax Assessor shall perform the calculations required by this chapter by July 15, 1988. The tax assessor shall provide the State Controller, no later than August 1, 1988, with the necessary information for rebate check issuance as determined in accordance with this chapter. These checks are subject to setoff against outstanding tax liabilities.

The Treasurer of State shall issue the rebate checks by September 1, 1988. All rebate checks issued and associated administrative costs known by September 1, 1988, are to be charged against the Tax Adjustment Reserve Fund. Subsequent rebate checks will be accounted for as any other income tax refund check would be. No rebate check may be issued for any amount less than \$10.

§6304. Returns processed after July 1, 1988

Rebate entitlements for returns processed after July 1,

1988, shall be refunded as promptly as possible. The determination of eligibility and rebate amount for these taxpayers shall be in accordance with section 6302.

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

Effective May 2, 1988.

CHAPTER 833

H.P. 1249 — L.D. 1705

AN ACT to Revise the General Assistance Laws.

Be it enacted by the People of the State of Maine as follows:

22 MRSA §4311, sub-§1-B is enacted to read:

1-B. Reimbursement for administrative expenses. The department shall reimburse each municipality for the administrative costs of its general assistance program if the department finds that the municipality was in compliance with all requirements of this chapter during the fiscal year for which reimbursement is sought. The amount of reimbursement to each municipality shall be an amount equal to:

A. Fifty percent of all general assistance granted to that municipality below the .0003% of all state valuation amount; or

B. Reasonable administrative costs of the municipality's general assistance program, defined as 10% of net general assistance cost.

Each municipality shall elect to be reimbursed under paragraph A or B at the beginning of the fiscal year for which reimbursement is sought.

Notwithstanding any other provision of law, this subsection shall take effect on July 1, 1989.

Effective August 4, 1988.

CHAPTER 834

H.P. 313 — L.D. 412

AN ACT to Promote Equity in Determining Medicaid Eligibility for Institutionalized Care.

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 22 MRSA §3174, 5th ¶, as amended by PL 1981, c. 703, Pt. A, §25, is repealed.

Sec. 2. 22 MRSA §3174-D is enacted to read: